7 APR. 33

Report

on the

Administration of Minors' Estates by Revenue Officers under the Guardians and Wards Act, 1890, in the Bombay Presidency

For the Year ending 31st July 1932

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REPORT ON THE ADMINISTRATION OF MINORS' ESTATES.

PRESIDENCY (EXCLUDING SIND).

Northern Division.

J. MONTEATH, Esquire, I.C.S.,
Commissioner, N. D.

Central Division.

H. B. CLAYTON, Esquire, C.I.E., I.C.S.,
Commissioner, C. D.

Southern Division.

A. W. W. MACKIE, C.I.E., I.C.S.,
Commissioner, S. D.

(1) NUMBER OF ESTATES UNDER MANAGEMENT.

Northern Division.—At the beginning of the year there were 10 estates (one large and 9 small) under management. Two small estates (one in Ahmedabad and the other in Broach) were released and no new estate was taken up under management during the year. The year thus closed with 8 estates (one large and 7 small) under management.

Central Division.—At the beginning of the year there were 13 estates (1 large and 12 small) under management. Out of them 3 small estates—one in the Satara District, one in the Poona District and one in the Sholapur District—were released from Government management during the year. The number of estates at the close of the year was 10 (1 large and 9 small). The usual statistical information in respect of all the estates has been embodied in the statements attached.

Southern Division.—The year opened with 28 estates and closed with 25; three were relinquished during the year; one in Belgaum, one in Bijapur and one in Dharwar.

(2) INCOME.

Northern Division.—The total income of the estates during the year amounted to Rs. 21,990 as against Rs. 19,443 during the preceding year. The increase is mainly due to the good cotton crop in the Ahmedabad District.

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Central Division.—The gross income of the estates amounted to Rs. 6,44,220 as against Rs. 2,71,896 in the preceding year. The total income of the small estates decreased owing to the release of three estates during the year. On the whole however the income increased partly owing to the recovery of more loans by the Bhaiyya estate in Sholapur District and partly on account of the cash credit loan account of that estate with the Imperial Bank of India.

Southern Division.—The total gross income of the estates amounted to Rs. 66,183 as against Rs. 60,128 in the previous year. Belgaum and Bijapur showed decreases on account of relinquishment of estates. The increase noted above is mainly attributable to the recovery of outstanding loans of one estate in the Dharwar District.

(3) EXPENDITURE.

Northern Division.—The total gross expenditure of the estates under management amounted to Rs. 19,262 during the year as against Rs. 15,136 during the preceding year. The increase is mainly due to the payment of the instalment of the decretal amount in Thori Thambha estate in the Viramgam Taluka and also to the investment of Rs. 3,456 out of the surplus balance of Timbi estate in the Broach District.

Central Division.—The gross expenditure amounted to Rs. 6,11,316 as against Rs. 2,88,469 in the preceding year. The increase is mainly due to the purchase of Government securities by the Bhaiyya estate.

Southern Division.—The gross expenditure amounted to Rs. 82,575 as against Rs. 46,169 in the previous year. The increase is mainly due to investment of surplus balances and to repayments of debts.

(4) COLLECTION OF ESTATES' DUES.

Northern Division.—Out of the total demand of Rs. 20,974 (including arrears of Rs. 2,139) Rs. 19,604 were recovered and Rs. 140 were written off leaving a balance of Rs. 1,230 as detailed below :—

Rs.	
161	on account of current year.
1,069	on account of previous years.
1,230	

An amount of Rs. 140 was written off in the case of estates in the Broach District. The arrears of Rs. 219 in the Ahmedabad District include the suspended arrears of Rs. 204 while the arrears of Rs. 996 in the Broach District are due to low prices and less output of corn and cotton.

Central Division.—The total demand on account of rents including arrears of Rs. 15,355 was Rs. 28,061 of which Rs. 12,095 were collected and Rs. 25 were remitted. The balance at the close of the year was Rs. 15,941. Of this Rs. 5,500 are due to the Bhaiyya estate on account of rent of a house at Guntur and a decree of the Civil Court has since been obtained in respect of that amount. The remaining arrears could not

be recovered owing to the heavy fall in the prices of cotton and other commodities. Steps for their recovery are in progress.

Southern Division.—The total demand, including arrears of Rs. 27,992 amounted to Rs. 6),426 out of which Rs. 26,711 (including over collection of Rs. 104 and an advance collection of Rs. 99 and write off amounting Rs. 2,015) were collected leaving a balance of Rs. 31,814 as against Rs. 30,757 in the preceding year. A portion of these unauthorised arrears was legalised by obtaining decrees against the debtors. Dharwar has the highest arrears of Rs. 18,922 and is followed by Belgaum where the arrears amounted to Rs. 10,760; Rs. 557 are reported to have been recovered in Belgaum since the close of the year. The collection could not be pushed on satisfactorily owing to slump in the prices of agricultural products. Steps for recovery are in progress.

(5) Government Revenue, Cesses and Rates.

Northern Division.—All Government dues ordered to be recovered were paid up in full.

Central Division.—All Government dues were paid in time by the estates.

Southern Division.—All Government dues were paid in full.

(6) Cost of Management.

Northern Division.—The total cost of management amounted to Rs. 2,027 or 9·2 per cent. of the total gross income as against Rs. 1,699 or 8·7 per cent. in the previous year.

Central Division.—The total cost of management amounted to Rs. 7,001 or 1·1 per cent. of the total gross income against Rs. 6,775 or 2·4 in the previous year. The total cost has increased, yet there is a fall in percentage owing to the increase in the gross income of the Bhaiyya estate in the Sholapur District.

Southern Division.—The total cost of management amounted to Rs. 4,554 or 6·9 per cent. of the gross income as against Rs. 5,234 or 8·7 per cent. in the previous year. The prescribed limit of 10 per cent. was exceeded only in Belgaum and Kanara. In Belgaum the management charges were levied at 10 per cent. on all the estates on the income of the previous year. In Kanara the minimum establishment had to be maintained in spite of small income and this explains the increase there.

(7) Advances to Cultivators.

Northern, Central and Southern Divisions.—No advances were made to the cultivators out of the funds of the estates.

(8) Special Schemes for Management.

Northern Division.—All the estates were managed departmentally and no special scheme was necessary for their management.

Central Division.—No special scheme was framed or undertaken.

Southern Division.—No remarks.

(9) MAINTENANCE AND EDUCATION OF MINORS.

Northern Division.—The total gross expenditure under this head amounted to Rs. 5,201 as against Rs. 5,955 during the preceding year.

There are 10 wards (all males) of whom 5 received education as under :—

3	in Vernacular schools,
1	in English school,
1	in Infant class.
5	

Five have left study. No expenditure was incurred for the maintenance and education of the minor in the Thana District as he lives in Bombay and earns his livelihood by doing business independently.

Central Division.—All reasonable demands for the maintenance and education of the minors continue to be met as far as funds permit. The Natu girl in Poona is dependent for her maintenance on her brothers.

There are in all 14 wards—13 male and 1 female. The female ward is in the third English Standard. Of the 13 male wards, one is not going to school and 12 are receiving education as under :—

1	in College,
7	in English schools, and
4	in Vernacular schools.
12	

Southern Division.—All reasonable demands for the maintenance and education of the minors and dependents were satisfied as far as funds permitted ; the total expenditure on this account was Rs. 12,511 as against Rs. 13,923 in the previous year.

There are in all 31 wards—28 males and 3 females. Of the three females, one was married in the course of the year.

Of the 28 male wards :—

2	are below school-going age,
4	have left school,
22	are receiving education as under :—
28	

11	in Vernacular schools.
9	in English schools.
2	in Colleges.
22	

(10) Repayment of Debts and Existing Liabilities.

Northern Division.—The debts due by the estates on assumption of management amounted to Rs. 1,757 which were reduced to Rs. 367 at the beginning of the year. Additional debts of Rs. 13,687 were incurred during the year whereas Rs. 2,497 were paid from the current income for liquidating the debts leaving a balance of Rs. 11,557 at the end of the year.

Central Division.—Six out of the ten estates are free from debt. The total balance of debts at the beginning of the year was Rs. 58,302. Additional debts to the extent of Rs. 1,26,733 were incurred by the estates during the year. Out of the total liabilities amounting to Rs. 1,85,035 claims of Rs. 1,59,456 were repaid during the year leaving a balance of Rs. 25,579 which is due from the following four estates :—

	Rs.
Bhaiyya estate	6,906
Damre estate	739
Kaswekar estate	8,264
Wani estate	9,670
Total ..	25,579

Southern Division.—The total debt at the beginning of the year amounted to Rs. 42,295 and an additional debt to the extent of Rs. 6,375 was incurred during the year. The liability was, however, reduced by Rs. 8,207 as shown in columns 8 to 12 of Statement III leaving a balance of Rs. 40,463 at the end of the year.

Out of the 25 estates, 17 are free from debts—5 in Belgaum, 1 in Bijapur, 8 in Dharwar, 1 in Kanara and 2 in Kolaba. The Collector of Dharwar has arranged to settle the repayment of the debt of Rs. 10,000 of the Huilgol estate by annual instalments.

(11) Litigation.

Northern Division.—One suit was pending at the beginning of the year and 3 suits were filed during the year. None of these suits has been decided. The appeal preferred last year by Manilal Hemchand is not still decided. Thus there remained 4 suits and one appeal undecided at the end of the year.

Central Division.—As a result of the execution proceedings against Shivnarayan of Guntur in the ejection suit, possession of the house of Shivnarayan was given over to the Bhaiyya estate and the house has been let out on rent.

The execution proceedings carried on in the Guntur Courts, in virtue of a decree obtained by the Bhaiyya estate in the First Class Sub-Judge's Court at Sholapur are pending the decision of the insolvency proceedings started by Shivnarayan in the Guntur Courts.

In the execution proceedings started by the Bhaiyya estate against Rao Saheb Laxmi Narayan, certain amounts standing to the credit

of Rao Saheb Laxmi Narayan in the mills at Sholapur were attached. Mr. Raoji Pandarkar claimed the amounts attached as they were already given to him by way of security. The decision of the Court is awaited.

The execution proceedings started against Mr. Thete for the recovery of Sawkari dues of the Wani Deshpande estate (Nasik District) are pending before the court at Khed, district Poona. Uttamchand Ganpat, a sawkar of that estate whose claims were rejected at the time of the assumption of the estate, has filed three darkhasts against the estate.

Three civil suits on behalf of the minor Hasabnis (Satara) are going on in the Islampur Sub-Judge's Court against some tenants. A darkhast filed on behalf of minor Shinde (Satara) was decided in his favour. The suit filed by Sardar V. N. Mutalik of Satara against minor Shinde claiming local fund cess in respect of survey No. 220 of Vele was decided against the Sardar and the Sardar has preferred an appeal to the District Court at Satara.

Southern Division.—There were in all 16 suits in Belgaum—9 pending at the beginning of the year and 7 newly instituted. Of these 13 suits were disposed of during the year (11 in favour of and 2 against the minors) leaving 3 pending at the end of the year.

There were no suits in the other districts.

(12) General Remarks.

Northern and Central Divisions.—The administration of the estates through the local officers continued to be satisfactory.

Southern Division.—There were no serious irregularities in the management and the working of the estates was found on the whole satisfactory.

STATEMENT No. I.

STATEMENT No. I.

Statement showing general position of Minors' Estates under Government management in the Northern, Central and Southern Divisions during the year 1931-32.

[Details are given only for estates with gross income of Rs. 10,000 and above. Figures for other estates are lumped together.]

Serial No.	Name of District	Name of Estate	Total area of the Estate	Cultivated Area	Uncultivated Area	Total Government demand				Total gross income			Total gross income recovered	Total gross expenditure	Balance			Cost of management	Percentage of cost on gross income
						Assessment	Cesses	Other demands	Total	Income due from agricultural land excluding land revenue	Income due from house rent	Total			Invested	Uninvested	Total Liabilities		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
			Acres.	Acres.	Acres.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Northern Division.																		
1	Ahmedabad.	Thori Thamba.	* 3,498	3,078	420	492	250	...	742	11,374	†2,080	13,454	14,196	10,496	44,900	10,524	11,216	1,420	10·
2—3	Ahmedabad.	Total for small estates.	1,033	975	58	701	64	...	765	7,280	344	7,624	7,794	8,766	22,583	6,360	341	607	7·78
4—7	Broach ...																		
8	Thana ...																		
		Total, Northern Division.	4,531	4,053	478	1,193	314	...	1,507	18,654	2,424	21,078	21,990	19,262	67,483	16,884	11,557	2,027	9·2

Central Division.																	
1	Sholapur ...	Bhaiyya of Sholapur.	174	173	1	95	12	...	107	739	4,762	5,501	6,32,591	5,98,642	19,59,500	35,934	6,907	6,304	1·
2—5	East Khandesh ...	Total for small estates.	§ 1,027	957	70	1,383	158	29	1,570	5,287	213	5,500	11,629	12,674	46,350	5,572	18,674	697	6·
6	Nasik ...																		
7	Poona ...																		
8—9	Satara ...																		
10	Sholapur ...																		
		Total, Central Division ...	1,201	1,130	71	1,478	170	29	1,677	6,026	4,975	11,001	6,44,220	6,11,316	10,05,850	41,506	25,581	7,001	1·1
Southern Division.																			
1	Bijapur ...	Nidgundi ...	227	227	...	160	21	216	397	287	1,352	1,639	15,707	11,947	2,008	3,831	200	545	3·5
3	Dharwar* ...	Beleri ...	96	96	...	119	7	...	126	465	91	556	17,276	26,525	85,090	756	...	436	2·5
3—13	Belgaum ...	Total for small estates.	6,790	4,071	2,719	4,044	518	237	4,799	26,378	973	27,351	33,200	44,103	1,35,703	21,862	40,263	3,573	10·8
14	Bijapur ...																		
15—22	Dharwar ...																		
23	Kanara ...																		
24—25	Kolaba ...																		
		Total, Southern Division.	7,113	4,394	2,719	4,323	546	453	5,322	27,130	2,416	29,546	66,183	82,575	2,22,801	26,449	40,463	4,554	5·9
		Grand Total...	12,845	9,577	3,268	6,994	1,030	482	8,506	51,810	9,815	61,625	7,32,393	7,13,153	12,96,134	84,839	77,601	13,582	1·8

* The area is shown according to the tharaband of the estate.
† Rs. 303 house rent *plus* Rs. 1,777 interest on G. P. notes.
‡ This includes investment of Rs. 3,22,000 made during the year.
§ This does not agree with the last year's figures owing to the exclusion of the areas of the estate which were released from management before the end of the year.

STATEMENT

Statement showing the efficiency of rent collections in Minors' Central and Southern Divisions

Serial No.	Name of District	Name of Estate	Demands			Collections	
			Current	Arrears	Total	On account of current year	On account of arrears
1	2	3	4	5	6	7	8
	Northern Division.		Rs.	Rs.	Rs.	Rs.	Rs.
1	Ahmedabad ...	Thori Thamba ...	12,419	6	12,425	12,404	6
2—3	Ahmedabad ...	Total for small estates.	6,416	2,133	8,549	6,270	924
4—7	Broach ...						
8	Thana ...						
		Total, Northern Division ...	18,835	2,139	20,974	18,674	930
	Central Division.						
1	Sholapur ...	Bhaiyya of Sholapur.	5,602	8,494	14,102	2,930	2,202
2—5	East Khandesh.	Total for small estates.	7,098	6,861*	13,959	4,028	2,935
6	Nasik ...						
7	Poona ...						
8—9	Satara ...						
10	Sholapur ...						
		Total, Central Division ...	12,706	15,355	28,061	6,958	5,137
	Southern Division.						
1	Bijapur ...	Nidgundi ...	1,827	171	1,998	1,524	152
2	Dharwar ...	Heleri ...	682	1,656	2,338	296	435
3—13	Belgaum ...	Total for small estates.	30,005	26,095	56,100	15,131	9,074
14	Bijapur ...						
15—22	Dharwar ...						
23	Kanara ...						
24—25	Kolaba ...						
		Total, Southern Division ...	32,514	27,922	60,436	16,951	9,661
		Grand Total ...	64,055	45,416	1,09,471	42,583	15,728

* This does not agree with the figure in column 13 of the last year's statement owing to the

No. II.

Estates under Government management in the Northern, during the year 1931-32.

Total	Amount written off	Balance			Details of Balance		Over collections	Collected in advance
		Converted into bonds or decrees	Others	Total	Current year	Previous year arrears		
9	10	11	12	13	14	15	16	17
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
12,410	...	.....	15	15	15	...	...	...
7,194	140	341	874	1,215	146	1,069	...	...
19,604	140	341	889	1,230	161	1,069	...	...
5,132	...	5,907	3,063	8,970	2,679	6,291	...	...
6,963	25	450	6,521	6,971	3,096	3,875	...	...
12,095	25	6,357	9,584	15,941	5,775	10,166	...	...
1,678	...	.....	322	322	303	19	...	...
731	...	.....	1,607	1,607	386	1,221	...	...
24,206	2,015	9,423	20,462	29,885	13,274	16,611	104	99
26,612	2,015	9,423	22,391	31,814	13,968	17,851	104	99
58,311	2,180	16,121	32,864	48,985	19,899	29,086	104	99

exclusion of the arrears of the estates released from management before the end of the year.

STATEMENT

Statement showing the progress made in liquidation of debts Divisions during the

Serial No.	Name of District	Name of Estate	Date on which management was assumed	Debts due on assumption of charge	Balance of debt at the beginning of the year	Additional debt incurred during the year
1	2	3	4	5	6	7
	Northern Division.			Rs.	Rs.	Rs.
1	Ahmedabad ...	Thori Thamba ...		700	.....	*13,666
2—3	Ahmedabad ...	Total for small estates.		1,057	367	21
4—7	Broach ...					
8	Thana ...					
		Total, Northern Division.		1,757	367	13,687
	Central Division.					
1	Sholapur ...	Bhaiyya of Sholapur ...		37,319	36,854	1,26,459
2—5	East Khandesh.	Total for small estates.		54,496	21,448	274
6	Nasik ...					
7	Poona ...					
8—9	Satara ...					
10	Sholapur ...					
		Total, Central Division.		91,815	58,302	1,26,733
	Southern Division.					
1	Bijapur ...	Nidgundi	28th June 1927.	17,144	200	.....
2	Dharwar ...	Beleri	26th October 1926.	52	52	.....
3—13	Belgaum ...	Total for small estates.		54,124	42,013	6,375
14	Bijapur ...					
15—22	Dharwar ...					
23	Kanara ...					
24—25	Kolaba ...					
		Total, Southern Division.		71,320	42,295	6,375
		Grand Total ...		1,64,892	1,00,964	1,46,795

* As per compromise decree passed by the First Class

No. III.

of Minors' Estates in the Northern, Central and Southern year 1931-32.

DEBTS SETTLED DURING THE CURRENT YEAR					Balance	Date by which it was expected on assumption of management that the estate would be clear of debt	Remarks.
By incurring fresh debts	By sale of property	Rejected by Court of Wards or Civil Court	Remitted by creditors	From current income			
8	9	10	11	12	13	14	15
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
.....	.....	.....	.....	2,450	11,216		
.....	.....	.....	.....	47	341		
.....	.....	.....	.....	2,497	11,557		
.....	.....	.....	.....	1,56,407	6,906		
.....	571	.....	3	2,475	18,673		
.....	571	.....	3	1,58,882	25,579		
.....	.....	.....	.....	.....	200		
.....	.....	52	.....	.....	.....		
2,000	4,125	.....	.....	2,030	40,263		
2,000	4,125	52	.....	2,030	40,463		
2,000	4,696	52	3	1,63,409	77,599		

Sub-Judge, Ahmedabad, in Civil Suit No. 746/1929.

SIND.

R. E. GIBSON, Esquire, C.I.E., I.C.S., Commissioner in Sind.

1. * * * * * *

ASSUMPTION AND RELINQUISHMENT OF ESTATES.

2. The year opened with 15 estates under management. No new estate was added. One estate in the Larkana District was relinquished at the commencement of the year and two estates in Hyderabad District were released during the course of the year. The number of estates at the close of the year was thus 12.

3. The guardianship of person of the minors Rahimshah and Ali Nawaz vested in the Collectors of Sukkur and Larkana, respectively. In no other case did the guardianship of the person of a minor vest in the Collector.

INCOME.

4. The total gross income of the estates was Rs. 7,721 as against Rs. 5,676 in the previous year.

EXPENDITURE.

5. The expenditure during the year amounted, as under, to Rs. 4,981 as against Rs. 5,223 in the preceding year :—

	Rs.
Government assessment	290
Maintenance	2,212
Education	122
Marriage expenses	150
Suit expenses	65
Management charges	161
Miscellaneous	1,981
Total ...	4,981

MANAGEMENT OF IMMOVEABLE PROPERTY.

6. Out of the 14 estates which were under management, 12 were leased, one was given out on the "cash rent" (Ario) and "division of produce" (Batai) systems and for the remaining one estate, no lease could be arranged as it is very small and the sharers therein are not on good terms with the estate-owners.

MANAGEMENT OF MOVEABLE PROPERTY.

7. The moveable property of all the wards remained in charge of their relatives.

Liabilities.

8. The liabilities of the estates under management at the beginning of the year amounted to Rs. 12 which were cleared off during the year.

Education.

9. There are in all 24 wards—16 boys and 8 girls. Of the former, one in the Sukkur district and one in the Larkana district are receiving education.

Litigation.

10. One new suit was filed during the year against the owner of the estate newly taken up in the Larkana District. It is still pending. Of the two appeals referred to in the previous year's report, one is pending and the other was decided in favour of the wards. The plaintiffs however, have filed an appeal against that decision in the Court of the Judicial Commissioner of Sind, which is pending. In the case of one estate, a partition suit had been filed before it came under the management of the Collector but when it was under the Superintendence of the Court of Wards. That suit is also pending.

STATEMENTS Nos. I, II AND III.

STATEMENT No. I.

Statement showing the general position of estates under Government management in the Province of Sind during the year 1931-32.

Serial No.	Name of division	Name of estate	Total area of estate's	Cultivated area	Uncultivated area	Total Government demand				Total gross income			Total gross income recovered	Total expenditure	Balance (including last year's balance)		Total liabilities	Cost of management	Percentage of cost on gross income	Remarks
						Assessment	Cesses	Other demands	Total	Income due from agricultural land excluding land revenue	Income due from house rent	Total			Invested	Uninvested				
1	2	3	4	5	6	7				8			9	10	11	12	13	14	15	16
			Acres	Acres	Acres	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1 to 14.	Sind	Total of small estates.	1,070	381	689	972	93	1	1,066	2,155	...	2,155	7,721	4,981	47,700	8,572	...	161	2·08	

STATEMENT No. II.

Statement showing the efficiency of rent collections in estates under Government management in the Province of Sind during the year 1931-32.

Serial No.	Name of division	Name of estate	Demand			Collections			Amount written off	Balance			Details of balance	Remarks
			Current	Arrears	Total	On account of current year	On account of arrears	Total		Converted into bonds or decrees	Others	Total		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1 to 14.	Sind	Total of small estates.	2,155	1,363	3,518	1,102	999	2,101	151	...	1,266	1,266	...	...

STATEMENT No. III.

Statement showing progress made in liquidation of debts in estates under Government management in the Province of Sind during the year 1931-32.

Serial No.	Name of Division	Name of estate	Debts due on assumption of charge	Balance of debts at the beginning of the year	Additional debts incurred during the year	Debts paid off during the year					Balance	Date by which it was expected on assumption of management that estate would be clear of debt	Remarks
						By incurring fresh debts	By sale of property	Rejected by the Manager or Civil Court	Remitted by the creditors	From current income			
1	2	3	4	5	6	7	8	9	10	11	12	13	14
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1 to 14.	Sind	Total of small estates.	...	12	...	...	...	...	...	12	...	...	...

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GOVERNMENT OF BOMBAY.

REVENUE DEPARTMENT.

Resolution No. P. 65/3982.

Bombay Castle, 8th March 1933.

Letter from the Commissioner, N. D. (Mr. J. Monteath, I.C.S.), No. W.R.D. 29, dated the 4th November 1932.

Memorandum from the Commissioner in Sind (Mr. R. E. Gibson, C.I.E., I.C.S.), No. P. 90-B, dated the 4th November 1932.

Letter from the Commissioner, S. D. (Mr. A. W. W. Mackie, C.I.E., I.C.S.), No. W.R.D.P.R.B. 2, dated the 11th November 1932.

Letter from the Commissioner, C. D. (Mr. H. B. Clayton, C.I.E., I.C.S.), No. W.R.D. 129, dated the 26th November 1932.

Submitting the reports for the year ending 31st July 1932 on the administration of Minors' Estates by Revenue Officers under the Guardians and Wards Act, 1890, in their respective charges.

RESOLUTION.—Recorded.

By order of the Governor in Council,

H. V. R. IENGAR,
Under Secretary to Government.

To

The Commissioner in Sind,
The Commissioner, N. D.,
The Commissioner, C. D.,
The Commissioner, S. D.,
All Collectors, including the Deputy Commissioner, Upper Sind Frontier,
The Director of Agriculture,
The Chief Agricultural Officer in Sind,
The Senior Superintendent of Land Records, C. D.,
The Manager, Incumbered Estates in Sind,
The Director of Public Instruction,
The Compiler, General Administration Report,
The Director of Information and Labour Intelligence,
The Accountant General,
The Oriental Translator to Government,
The Educational Department,
The Finance Department,
The Secretary to the High Commissioner for India, London (by letter).